



UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In Re:

REFCO, LLC,

07 Civ. 6599 (PAC)

Debtor.

ORDER

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MARY LOU LEE, SAMANTHA FOO, JASON FOO,
FOO, LLC AND ESTATE OF CHIH MIN FOO,

Appellants,

- against -

REFCO, LLC,

Appellee.
----- x

HONORABLE PAUL A. CROTTY, United States District Judge:

This order confirms the Court's ruling¹ of February 5, 2008. For the reasons set forth on the record, the judgment of the Bankruptcy Court is AFFIRMED.

The Clerk of Court is directed to enter judgment and close the case.

Dated: New York, New York
February 6, 2008

SO ORDERED


PAUL A. CROTTY
United States District Judge

¹ See transcript of oral argument held on February 5, 2008.